

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

UNITED STATES OF AMERICA,)

Plaintiff,)

v.)

DANIEL NOK MUSA,)

Defendant.)

INDICTMENT CR 13-73 JRT/JSM
(26 U.S.C. § 7202)

THE UNITED STATES GRAND JURY CHARGES THAT:

COUNTS 1-14

(Failure To Account for and Pay Over Withheld Taxes)

1. From approximately December 2001 through approximately November 20, 2006, in the State and District of Minnesota, the defendant, DANIEL MUSA, was the owner and president of Life Care Home Health Care ("LCHHC"), a sole proprietorship. LCHHC was also known as "Life Care" and "Life Care Home Health, LLC."

2. From approximately August 1, 2006, through at least November 1, 2009, in the State and District of Minnesota, the defendant, DANIEL MUSA, was the sole owner and president of Life Care PCA, LLC ("LCPCA"), a limited liability company.

3. From at least 2002 through on or about October 15, 2009, the defendant, DANIEL MUSA, deducted and collected federal income taxes and Federal Insurance Contributions Act ("FICA") taxes (Social Security and Medicare) from the taxable wages of his Life Care Home Health Care employees and his Life Care PCA, LLC, employees.

SCANNED

APR 10 2013

U.S. DISTRICT COURT ST. PAUL

FILED APR 09 2013
RICHARD D. SLETTEN, CLERK
JUDGMENT ENTD
DEPUTY CLERK

U.S. v. Daniel Nok Musa

4. Beginning in 2002, and for every quarter year from at least January 1, 2005, through October 31, 2009, the defendant, DANIEL MUSA, failed to timely pay over to the Internal Revenue Service the full amount of these withheld taxes together with the employer's share of FICA taxes, which were due and owing to the United States of America.

5. For each of the following quarters of 2006 through 2009, the defendant,

DANIEL NOK MUSA,

having deducted and collected federal income taxes and FICA taxes in the following amounts from his Life Care Home Health Care employees and his Life Care PCA, LLC, employees, did willfully fail to timely pay over to the Internal Revenue Service the full amount of said federal income taxes and FICA taxes which he withheld and collected from the employees and which were due and owing to the United States of America for each said quarter, and further, did willfully fail to timely account for said withheld taxes for the quarters specified below:

Ct.	Entity	Quarter Ending	Federal Income Taxes Withheld	FICA Taxes Withheld	Federal Withholding Taxes Paid by 941 Due Date	Total Withholding Taxes Not Paid by 941 Due Date	Failure To Timely Account for Taxes By
1	LCHHC	3/31/2006	\$4,878	\$4,553	\$7,718	\$1,713	5/1/2006
2	LCHHC	6/30/2006	\$8,569	\$8,201	\$8,500	\$8,270	N/A
3	LCPCA	9/30/2006	\$1,998	\$1,751	\$0	\$3,749	10/31/2006
4	LCPCA	12/31/2006	\$3,168	\$2,757	\$0	\$5,925	N/A
5	LCPCA	3/31/2007	\$2,664	\$2,222	\$0	\$4,886	4/30/2007
6	LCPCA	6/30/2007	\$2,609	\$2,223	\$0	\$4,832	7/31/2007

U.S. v. Daniel Nok Musa

Ct.	Entity	Quarter Ending	Federal Income Taxes Withheld	FICA Taxes Withheld	Federal Withholding Taxes Paid by 941 Due Date	Total Withholding Taxes Not Paid by 941 Due Date	Failure To Timely Account for Taxes By
7	LCPCA	9/30/2007	\$2,168	\$1,724	\$0	\$3,892	10/31/2007
8	LCPCA	12/31/2007	\$1,404	\$1,257	\$0	\$2,661	1/31/2008
9	LCPCA	3/31/2008	\$1,952	\$2,067	\$0	\$4,019	N/A
10	LCPCA	6/30/2008	\$9,190	\$8,369	\$0	\$17,559	N/A
11	LCPCA	9/30/2008	\$6,025	\$6,660	\$0	\$12,685	N/A
12	LCPCA	12/31/2008	\$2,246	\$3,386	\$0	\$5,632	N/A
13	LCPCA	3/31/2009	\$2,494	\$3,381	\$0	\$5,875	N/A
14	LCPCA	9/30/2009	\$1,265	\$2,159	\$0	\$3,424	N/A
		Totals:	\$50,630	\$50,710	\$16,218	\$85,122	

All in violation of Title 26, United States Code, Section 7202.

A TRUE BILL

UNITED STATES ATTORNEY_____
FOREPERSON